

AUTHORITY

At the office of the
Public Works 111 12
of Wednesday, June 20th,
to the Honolulu Post
at the office
Public Works.
Public Works
to accept the low-
A. McCANDLESS,
Public Works.
5572

NOTICE

water privileges, or those
rates, are hereby notified
for irrigation purposes
at 8 o'clock a. m., and from
p. m.
ANDREW BROWN,
Honolulu Water Works.
ALEX. YOUNG,
Minister of Interior.
June 14, 1899. 5256

Notice

are informed that every
order, drawn on or
1899, payable at sight
must have thereon a
Internal Revenue stamp
the initials of the drawer
before it will be paid,
deposit, or taken for col-
lation or payment of any
order, without such can-
will be a violation
Revenue Law, and will re-
able to the prescribed

NOTICE

above purpose will be sup-
at face value by the
or can be obtained at the
Internal Revenue Office, cor. Fort
Honolulu.
June 20th, 1900
A. CO.

NOTICE

STOCKS & CO.
SPECIAL BANK,
HAWAII, LTD.,
AMERICAN BANK OF
HAWAII, LTD.
5567

NOTICE

are hereby notified that
of 10 per cent, or
will be due and payable
of June, 1900, at the of-
& Baldwin, Judd
Honolulu.
ARMSTRONG, Treasurer.

NOTICE

are hereby notified that
of 10 per cent, or
will be due and payable
of June, 1900, at the of-
& Baldwin, Judd
Honolulu.
ARMSTRONG, Treasurer.

NOTICE

are hereby notified that
of 10 per cent, or
will be due and payable
of June, 1900, at the of-
& Baldwin, Judd
Honolulu.
ARMSTRONG, Treasurer.

NOTICE

are hereby notified that
of 10 per cent, or
will be due and payable
of June, 1900, at the of-
& Baldwin, Judd
Honolulu.
ARMSTRONG, Treasurer.

NOTICE

are hereby notified that
of 10 per cent, or
will be due and payable
of June, 1900, at the of-
& Baldwin, Judd
Honolulu.
ARMSTRONG, Treasurer.



had the doors of the Internal Revenue Office opened for business yesterday. Hardly
of stamp purchasers put in an appearance, each holding aloft an order for docu-
mentary or proprietary stamps. The rush assumed the proportions of a run on
a bank before noon and the clerks were kept busy handing out the big sheets of
tax pasters. Business houses and banks put in orders for large numbers of
each denomination. The business men generally aimed to make their requisitions
for not less than \$100 worth, as a discount of 1 per cent was offered on each
\$100 worth passed out. The banks soon became embryo postoffices. Their clerks
soon discovered that it was about as easy to buy the stamps from the mon-
ey-changers as at the regular office. Purchases were made all the way from
five cents to several sheets of the pasters. There is a sufficient quantity on hand
in the vaults of the custom house, where they are stored for safety, to meet all
demands for some time to come.

WAR REVENUE AFTER JUNE 11 ONLY.
Some little difficulty was met yesterday morning in one or two banks in re-
gard to cashing checks dated prior to June 11. Some of these checks were re-
fused payment until the two-cent internal revenue stamp was affixed. This was a
literal interpretation of the law upon the war tax, and the bankers felt justifi-
ed in taking the safest course, as violation of the law lays them open to a
heavy penalty in case the requirements of the tax are not fully complied with.
At Bishop & Co.'s bank the officials were in a quandary as to their method of
procedure. Finally the same course was adopted, and the Internal Revenue Col-
lector sought for his opinion. The law upon the affixing of stamps was shown
to the bankers, which reads as follows: "That if any person or persons shall
make, sign or issue, or cause to be made, signed or issued, or shall accept or
pay or cause to be accepted or paid, with design to evade the payment of any
tax on any draft, order or promissory note, or check, or any other instrument
payable to any of the taxes imposed by this Act, without the same being fully
stamped or having thereon the adhesive stamps for denoting the taxes hereby
charged thereon, he, she or they shall be deemed guilty of a misdemeanor, and
upon conviction thereof, shall be punished by a fine not exceeding \$200, at the dis-
cretion of the Court."

What caused the bankers to take their initial step in demanding that all
checks of whatever date presented at the bank rail be stamped, was the clause
in the above regulation which reads: "shall be accepted or paid, or cause to be
accepted or paid." Their literal interpretation of it meant that all checks
should be stamped. The Internal Revenue Collector stated that no check prior
to June 11 necessarily came under the tax requirements.

WHO SHALL PAY WAR TAX ON CHECKS
Another question of importance relating to the affixing of internal revenue
stamps on checks and other papers was a principal topic of conversation in
business circles yesterday. This was, "Who is responsible for the plac-
ing of the stamp on the document. Whoever issues a check must put the two-cent
stamp on it and pay for it as well. The law upon this point clearly
states: "In regard to who shall pay for stamps required on documents, this of-
ficer (Internal Revenue Collector) undertakes to state that the person, firm or
corporation issuing the instrument to see that it is duly stamped. The infor-
mation is drawn that the person, firm or corporation issuing the instrument shall
pay for the stamps required."

TWO CENTS FOR SEALED LETTERS IN CITY.
Considerable confusion has resulted in the postoffice since June 11 over a
large number of letters which have collected there for city delivery. These let-
ters, mostly sealed, bear only one-cent stamps, as was customary under the
former postal regulations. The two-cent stamps are absolutely
necessary on all sealed letters for delivery in Honolulu. Louis Kenake stated
yesterday that notices to the addressees of these "held-up" letters, informing
them that letters without sufficient postage await them at the postoffice, have
been sent out. Whether the additional penny stamp will be offered abroad as well
is withdrawn. As far as possible the senders of the missives are being notified, as
well, as they are the proper ones to pay the deficient postage.

ROYAL SCHOOL ENTIRELY FIREPROOF.
It has just been decided to fireproof the new Royal School. This change in
the general construction means an entire re-arrangement of the plans and speci-
fications. Architect Dickey is now at work upon the changes, which will occu-
py two or three weeks. The footings and partitions will be of concrete, and
masonry and steel to be the principal factors in the construction. Concrete
flooring will likely be put in instead of the hollow tiling. Concrete is said to
be cheaper and better. The thing is more fragile and difficult of packing. The
hills for the construction work and for the removal of material abroad as well
as at home. The same general design of architecture will be followed.

KALIHI PUMPING PLANT ALMOST READY.
Andrew Brown will celebrate the Fourth of July by starting up his new Kalihi
pumping plant and sending the refreshing current about town as a present
to the long-suffering public. The machinery is well in place and the only fea-
ture lacking to make the plant complete is the huge smokestack. This will
rapidly go skyward after certain concrete work on the main building is
completed. Three wells will be tapped and 5,000,000 gallons per twenty-four
hours will be added to the city's supply. The pump is an excellent one, and
good work is expected of it. When it is found to be in fine working order, the
Beretania street pump will be given a rest, and the Kalihi pump made to sup-
ply all the water necessary for general use.

YOUNG'S NEW STREET VENTURE.
Alexander Young will come into possession of the McGrew property on Hotel
street on July 21. A month later the Bishop Estate will relinquish its hold-
ing upon the Arlington Hotel premises, which were made over to the capitalist.
As soon as these transfers are concluded, preparations will be made toward run-
ning the new street through the block from Hotel to King street. The new
being prepared for Mr. Young's new building, but active work will not begin un-
til September.

A RECONSTRUCTED CHINATOWN.
The Survey Department of the Government is busy with the work of staking
out the new street extensions in old Chinatown in accordance with the sugges-
tions made to the Government while the plague was in progress. Surveyor
General and assistants are at present working within the limits of Chinatown
section and have almost completed the work mapped out by the Surveyor Gen-
eral. Mr. Wall of the latter's department was sent yesterday and questioned as
to what changes the Government thought necessary. The new maps were
made. The new street will be to run streets from the main building to the
valley, giving many avenues of departure from a rapidly increasing busi-
ness waterfront. The streets running Ewa and Waikiki are not so numerous, and in
the opinion of Mr. Wall are to some extent superfluous. Thus it is the intention
to run Ewa street from Queen to Vineyard. Likewise, Maunaloa street
will be extended. The cross-sectioning of the blocks thus cut up would likely
do greater damage than render improvements for business, as they would be
made entirely too small. Even with the proposed extension of the
winding will be of advantage. The Bishop Estate, however, would be glad to
have this done so that the street could be run through the block from
from Nuuanu to Smith street in what was known as block 10 during plague
times. Surveyor Wall doubts whether widening Chinatown will be of much
benefit, as a considerable strip along the mauka side would make the upper
portion of the block very narrow. Another reason seems to be the
desire to extend Bethel street from Hotel to Vineyard street.

The Robinson block fronting on Hotel street is directly in the path of the
proposed thoroughfare, while Mr. Damon's school buildings obstruct the propo-
sition on Chinatown. The latter's material impediment, which Mr. Wall has
been staking out in connection with the proposed streets connecting with Alexan-
der Young's new street is the making of an angle at the corner of Halekuanila
and Kilauea streets. By slanting off the extension of Halekuanila street
through the block, the street would join Kilauea street. The latter street
would be extended. A vast improvement for wharf business would
be accomplished. Where the proposed slanting street would run is Government
property. The old street would be closed up and placed within the boundaries
of the extension of the block to Kilauea street. This new extension is al-
ready provided for by action of the Council of State, and the property owners
are anxious to have the new street completed at an early date.

As for the extension of Vineyard street, it is under way with the exception
of one place where the owner obstinately holds out against the Government.
Beretania street extension through Aala is nearly finished. It joins King street
at a point near Rawlin's bakery. A final dressing of crushed stone and the
steam roller is all that is necessary to make the extension traversable.

WIDENING OF QUEEN STREET.
The improvements along the harbor front from the old Fishmarket to the
river make it imperative that Queen street be widened to relieve the possibi-
lity of a jammed thoroughfare in the future. It is proposed to widen it to
sixty feet from the old Brewer warehouse entirely around to its intersection of
King street at the bridge. The Government owns sufficient property along the
street to enable this project to be carried out without great expense for condem-
nations.

NEW SANITARIUM SITE.
A rival sanitarium to the one now on King street may possibly be erected in
the near future. A search for a proper and healthful site is being made and
as soon as found, plans will be made up. A prominent real estate concern has
the matter in hand.

MCCULLY TRACT PAPERS REGISTERED.
George H. Paris entered the deeds of the McCully tract deal in the Registry
of Conveyances office shortly after 4 o'clock on June 13. The exchange was
made in the sum of \$40,000. What is of particular interest in the transfer is
the stamp duties on the documents. Had the same registration occurred yesterday
the stamp duties would have amounted to more than \$1,000. Furthermore, the
deeds were the very last sent in for registration under the late regime.

IMPENDING CHANGE IN KONA PLANTATION AGENCY.
Negotiations are pending for the transfer of the agency of the Kona planta-
tion of Hawaii from McClenney & Sons, the present representatives of the
plantation, to C. Brewer & Co. George Robertson, manager of Brewer & Co., is
now at Kona looking over the field, and with him is P. McLane, formerly man-
ager of Kamao Sugar Company. The latter is looking up the proposition re-
cently made him to become its manager. Should Brewer & Co. take over the
agency, Mr. McLane will manage the affairs of the plantation for them.

TREASURY AGENT WILL BE HERE.
An agent of the United States Treasury Department is expected in Honolulu
on the next steamer from San Francisco, to settle up the affairs of the Postal
Savings Bank and other matters relating to United States Government finances.
His official duties will be the suggestion made in the Advertiser "Commercial"
last week that Secretary Gage intends to redeem the outstanding bonds of
the Hawaiian Republic at once. Brokers, bankers and persons interested in
stock transfers are anxiously awaiting the coming of the Treasury official.

FINANCES OF MAUNALEI PLANTATION.
It is known that Gear, Lansing & Co., agents of Maunalei plantation, are
making strenuous efforts to make financial arrangements to enable the planta-
tion to go ahead. It is proposed that \$25,000 in bonds be issued on the propo-
sition. As yet nothing definite has resulted.

POOR STOCK WEEK FOR BROKERS.
The stock market has not been exceptionally lively during the week. The
holidays and general transfer of the Government has proved a counter attrac-
tion which put stocks on the shelf for the time being.

Pilot Falls Overboard.
Pilot Lorenson received an unexpect-
ed and unwelcome bath early Thurs-
day morning as he was boarding the
ship Erskine M. Phelps off the harbor.
The rope ladder which had been put
over the side for the pilot was in-
securely fastened and slipped as the
pilot stepped upon it, throwing him in-

to the water. Captain Lorenson's na-
tive boatmen Niho and Apaki were in
the water in an instant and quickly as-
sisted the captain aboard. He was
badly bruised by striking the small
boat as he fell, but brought the Phelps
into the harbor. He will be confined to
his house for some days.

New bill to-night at the Orpheum.

AT AUCTION
BY WILL E. FISHER
AUCTIONEER

The Treasurer, Mr. Ouderkirch, is
at of the following delinquent s-
he Kamao Sugar Company, Ltd
before the day of sale, July 13, 1900

**Office of the HAWAIIAN TRUST & IN-
VESTMENT CO., LTD., Honolulu, H.
L., before the day of sale, July 13, 1900**

Certs.	Name	Shares
166	Atherton, Chas. H.	100
269	Atherton, F. C.	50
283	Ables, L. C.	25
284	Ables, L. C.	25
285	Ables, L. C.	25
286	Ables, L. C.	25
287	Ables, L. C.	25
288	Ables, L. C.	25
392	Ashley, W. G.	100
419	Andrews, G. W.	100
289	Burnett, P. H.	50
613	Burnett, P. H.	10
614	Burnett, P. H.	10
615	Burnett, P. H.	10
622	Burnett, P. H.	15
623	Burnett, P. H.	15
624	Burnett, P. H.	15
625	Burnett, P. H.	15
199	Bellina, Chas.	10
200	Bellina, Chas.	10
201	Bellina, Chas.	10
202	Bellina, Chas.	10
203	Bellina, Chas.	10
340	Bennett, Capt. W. G.	50
723	Bivens, Tr. E. R.	30
1	Bart, H. G.	25
730	Blake, Mrs. C. R.	10
457	Boyd, Jas. H.	100
711	Berrey, Q. H.	25
70	Bivens, Tr. E. R.	25
347	Bush, J. E. Tr.	20
348	Bush, J. E. Tr.	20
358	Bush, J. E. Tr.	20
476	Boyd, E. S.	25
477	Boyd, E. S.	25
478	Boyd, E. S.	25
479	Boyd, E. S.	25
480	Boyd, E. S.	25
481	Boyd, E. S.	25
482	Boyd, E. S.	25
483	Boyd, E. S.	25
484	Boyd, E. S.	25
485	Boyd, E. S.	25
486	Boyd, E. S.	25
487	Boyd, E. S.	25
488	Boyd, E. S.	25
489	Boyd, E. S.	25
490	Boyd, E. S.	25
491	Boyd, E. S.	25
492	Boyd, E. S.	25
493	Boyd, E. S.	25
494	Boyd, E. S.	25
495	Boyd, E. S.	25
496	Boyd, E. S.	25
497	Boyd, E. S.	25
498	Boyd, E. S.	25
499	Boyd, E. S.	25
500	Boyd, E. S.	25

Will E. FISHER,
AUCTIONEER.
Further particulars of Wm. A. Hen-
shaw, Attorney at Law, or J. W. Lun-
ing, Trustee.

Real Estate

FOR SALE by
Will E. Fisher,
Real Estate Agent and Auctioneer.

2 very nice 2-story houses on Puna-
hau St., corner; improvements, 2-story
house of 8 rooms. Price, \$5,000.
Adjoining same: 2-story house of 7
rooms, with excellent view; both in
good neighborhood. Price, \$4,500.
On the first \$3,000 mortgage may re-
main; on the second \$2,500 may remain.

\$1,450, or \$750 apiece, 2 excellent lots
opposite Band Stand at Kapiolani Park.
Will take small payment down, balance
on time. These lots are near the car-
and ready for building; unquestionably
cheap; must increase in value; only
small payment necessary.

\$4,250 Cottage on Beretania St., very
cheap and bargain.

\$5,000 Cottage on Beretania St., ex-
cellent opportunity.

Many other desirable lots, cottage
and property unimproved. Call at of-
fice for list.

Is your home to rent? Do you want
some one to collect your rents?
Are you in search of a home, either
to rent or buy? If so, call at my office
for list.

Will E. Fisher,
REAL ESTATE AGENT
AND AUCTIONEER
Corner Fort and Merchant Sts.

TELEPHONE 444.

**AMERICAN
MESSENGER
SERVICE**

For Quick and Efficient Service
Delivering Packages, Invitations, Etc.

MASONIC TEMPLE.

To Let.

ROOM in the Hawaiian Hotel
grounds, suitable for a store. Among
the recent improvements at the Hotel
are two rooms, semi-circular in form
with tile floors, beneath the two large
circular lanais in the front of the
main building. One of these is al-
ready occupied as a barber shop; the
other is available to rent for any
proved line of business; electric light
and water laid on. Apply to Macfar-
lane & Co., Ltd., Kaahumanu St. 5568

REMOVAL NOTICE.
HAWAII SHINPO SHA.

THE PIONEER JAPANESE PRINTING OFFICE

The publisher of "Hawaii Shinpo."
The only daily Japanese Paper pub-
lished in the Islands.

EDITOR..... Y. SOGO,
PROPRIETOR..... C. SHIOZAWA.

HAWAII SHINPO SHA.
At the rear of Yong Sing street, near
Waikanae bridge, School street
city.

NOTICE.

UNDER THE UNITED STATES
law, on and after June 14th, 1900, all
shipping receipts must bear a 1-cent
Documentary War Tax Stamp on the
original, duplicate and triplicate.

Shippers are request to affix the
stamps according to law, as freight can-
not be received otherwise.

Shipping receipts must contain state-
ment of the contents of packages.

**INTERISLAND STEAM NAVIGA-
TION CO., LTD.**
WILDER S. S. CO. 5570

Only the highest grade of RED RUB-
BER is used in the stamps made by
THE HAWAIIAN GAZETTE CO.

384-Woodward, Miss K. V.	25
385-Woodward, Miss K. V.	25
729-West, F. B.	50
731-West, F. B.	50
732-West, F. B.	50
733-West, F. B.	50
734-West, F. B.	50
728-Wayson, Jr., J. T.	25
606-Walker, J. S.	50
607-Walker, J. S.	50
72-Wind, Jno.	25
72-Wind, Jno.	25
445-Windrath, R.	10
441-Burkett, J. A.	20
442-Burkett, J. K.	20
444-Burkett, J. K.	20
739-Klugel, Mrs. M. T.	100
740-Klugel, Mrs. M. T.	100
741-Klugel, Mrs. M. T.	100
742-Klugel, Mrs. M. T.	100
743-Klugel, Mrs. M. T.	100

Will E. FISHER,
AUCTIONEER.

Mortgagee's Sale

I will sell, by order of J. W. Lun-
ing, Trustee, at Public Auction, at the mau-
ka door of the Judiciary Building,

SATURDAY, JUNE 30, 1900
AT 12 O'CLOCK NOON.

All the right, title and interest of the S.
pu, being his one and 7-10 undivided
interest in and to all that certain land
situate in the III of Puuena, Manoa, Oa-
hu, Hawaiian Islands, and containing
three and 21-100 acres, and being the
same premises described in a certain
deed recorded in the Register Office,
Oahu, in Liber 188, pages 23 and 24, o-
Mamahana (w) to said S. Kapu, dated
May 18, 1899.

Will E. FISHER,
AUCTIONEER.

Further particulars of Wm. A. Hen-
shaw, Attorney at Law, or J. W. Lun-
ing, Trustee.

Real Estate

FOR SALE by
Will E. Fisher,
Real Estate Agent and Auctioneer.

2 very nice 2-story houses on Puna-
hau St., corner; improvements, 2-story
house of 8 rooms. Price, \$5,000.
Adjoining same: 2-story house of 7
rooms, with excellent view; both in
good neighborhood. Price, \$4,500.
On the first \$3,000 mortgage may re-
main; on the second \$2,500 may remain.

\$1,450, or \$750 apiece, 2 excellent lots
opposite Band Stand at Kapiolani Park.
Will take small payment down, balance
on time. These lots are near the car-
and ready for building; unquestionably
cheap; must increase in value; only
small payment necessary.

\$4,250 Cottage on Beretania St., very
cheap and bargain.

\$5,000 Cottage on Beretania St., ex-
cellent opportunity.

Many other desirable lots, cottage
and property unimproved. Call at of-
fice for list.

Is your home to rent? Do you want
some one to collect your rents?
Are you in search of a home, either
to rent or buy? If so, call at my office
for list.

Will E. Fisher,
REAL ESTATE AGENT
AND AUCTIONEER
Corner Fort and Merchant Sts.

TELEPHONE 444.

**AMERICAN
MESSENGER
SERVICE**

For Quick and Efficient Service
Delivering Packages, Invitations, Etc.

MASONIC TEMPLE.

To Let.

ROOM in the Hawaiian Hotel
grounds, suitable for a store. Among
the recent improvements at the Hotel
are two rooms, semi-circular in form
with tile floors, beneath the two large
circular lanais in the front of the
main building. One of these is al-
ready occupied as a barber shop; the
other is available to rent for any
proved line of business; electric light
and water laid on. Apply to Macfar-
lane & Co., Ltd., Kaahumanu St. 5568

REMOVAL NOTICE.
HAWAII SHINPO SHA.

THE PIONEER JAPANESE PRINTING OFFICE

The publisher of "Hawaii Shinpo."
The only daily Japanese Paper pub-
lished in the Islands.

EDITOR..... Y. SOGO,
PROPRIETOR..... C. SHIOZAWA.

HAWAII SHINPO SHA.
At the rear of Yong Sing street, near
Waikanae bridge, School street
city.

NOTICE.

UNDER THE UNITED STATES
law, on and after June 14th, 1900, all
shipping receipts must bear a 1-cent
Documentary War Tax Stamp on the
original, duplicate and triplicate.

Shippers are request to affix the
stamps according to law, as freight can-
not be received otherwise.

Shipping receipts must contain state-
ment of the contents of packages.

**INTERISLAND STEAM NAVIGA-
TION CO., LTD.**
WILDER S. S. CO. 5570

Only the highest grade of RED RUB-
BER is used in the stamps made by
THE HAWAIIAN GAZETTE CO.

THIS DAY.
Auction Sale
—OF—
DELINQUENT STOCK
IN THE
Olaa Sugar Co., Ltd.

ON SATURDAY, JUNE 16,

At 12 o'clock noon, at my salesroom,
33 Queen St., Honolulu, I will sell at
Public Auction, by order of the Treas-
urer, Mr. J. B. Castle, the following
certificates of stock in the Olaa Sugar
Co., unless the 4th assessment, due
March 1st, 1900, delinquent April 30th,
1900, with interest thereon and adver-
tising expenses, is paid on or before
the day and hour of sale:

No. Cert. Shares.

181-J. L. Carward	25
215-Wm. Stoddard	10
59-261-J. K. Farley (3)	75
73-274 Geo. Goodacre (3)	75
299-H. L. Evans	17
322-A. Toogood	17
411-R. A. Jordan	33
486-C. D. Lufkin	250
589-Lee Hee	2
717-H. C. Austin	42
760-N. F. Hawley	25
780-H. W. Howard	50
881-Mrs. H. C. Austin	10
95-908-C. G. Ballentyne	200
915-Mr. J. W. Leonard	17
920-H. C. Austin	17
922-C. G. Ballentyne	50
961-W. S. Wise	100
974-A. L. Andrews	10
1071-R. Hawxhurst	100
1092-G. W. McDougall, Jr.	50
1101-T. F. Sanborn	100
1102-R. B. Rice	25
1111-Jno. F. Baker	200
1113-C. C. Eakin	25
1215-L. T. Kenake	43
1284-H. B. Saylor	11
1288-k. Brown	67
1289-G. W. McDougall	25
1294-L. D. Timmons	33
1506-J. Pope Howitt	50
1513-C. E. Cawley	100
515-1516-A. E. Jordan	5
1526-Lloyd Conkling	9
1547-Geo. C. Potter	500